

## SENATE BILL NO. 85

## INTRODUCED BY SQUIRES

A BILL FOR AN ACT ENTITLED: "AN ACT PROVIDING FOR A VOLUNTARY INCOME TAX CHECKOFF TO FUND THE MONTANA END-STAGE RENAL DISEASE PROGRAM; ESTABLISHING AN ACCOUNT IN THE STATE SPECIAL REVENUE FUND; AND PROVIDING AN APPLICABILITY DATE AND A CONTINGENT TERMINATION DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. **Section 1. Voluntary checkoff for assistance to persons suffering from end-stage renal disease.** (1) Each individual taxpayer who is required to file an income tax return under Title 15, chapter 30, may contribute to a program to provide financial assistance to persons suffering from end-stage renal disease by marking the appropriate box on the state income tax return.

(2) The department shall include on each Montana state individual income tax return form a clear and conspicuous provision by which the taxpayer may indicate a contribution to the Montana end-stage renal disease program. The provision must be in substantially the following form:

Montana end-stage renal disease program funding. Check the appropriate blank if you wish to contribute, in addition to your existing tax liability, \_\_\_\$5, \_\_\_\$10, or \_\_\_(specify an amount) to fund a program to provide financial assistance to persons suffering from end-stage renal disease. If a joint return, check the appropriate blank if your spouse wishes to contribute, in addition to your existing tax liability, \_\_\_\$5, \_\_\_\$10, or \_\_\_(specify an amount) for the same purpose.

(3) Money received under this section, after the department has deducted the administrative charge provided for in 15-30-153, must be deposited in the account established by [section 2] to provide financial assistance to persons suffering from end-stage renal disease.

NEW SECTION. **Section 2. End-stage renal disease program account -- administration.** (1) There is an end-stage renal disease program account in the state special revenue fund provided for in 17-2-102.

(2) All money collected under [section 1] must be deposited in the account.

(3) Money in the account must be used by the department of public health and human services for the

1 treatment of end-stage renal disease under 50-44-102.

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3 **NEW SECTION. Section 3. Codification instruction.** (1) [Section 1] is intended to be codified as an  
4 integral part of Title 15, chapter 30, and the provisions of Title 15, chapter 30, apply to [section 1].

5 (2) [Section 2] is intended to be codified as an integral part of Title 50, chapter 44, part 1, and the  
6 provisions of Title 50, chapter 44, part 1, apply to [section 2].

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8 **NEW SECTION. Section 4. Applicability.** [This act] applies to tax years beginning after December  
9 31, 2005.

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11 **NEW SECTION. Section 5. CONTINGENT TERMINATION.** THE VOLUNTARY INCOME TAX CHECKOFF CREATED  
12 IN [SECTION 1] TERMINATES ON JANUARY 1 OF THE FIRST TAX YEAR FOLLOWING THE 2 IMMEDIATELY PRECEDING TAX  
13 YEARS IN WHICH THE VOLUNTARY CHECKOFF RAISES LESS THAN \$10,000 IN EACH OF THOSE 2 TAX YEARS.

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